

ABSTRACT

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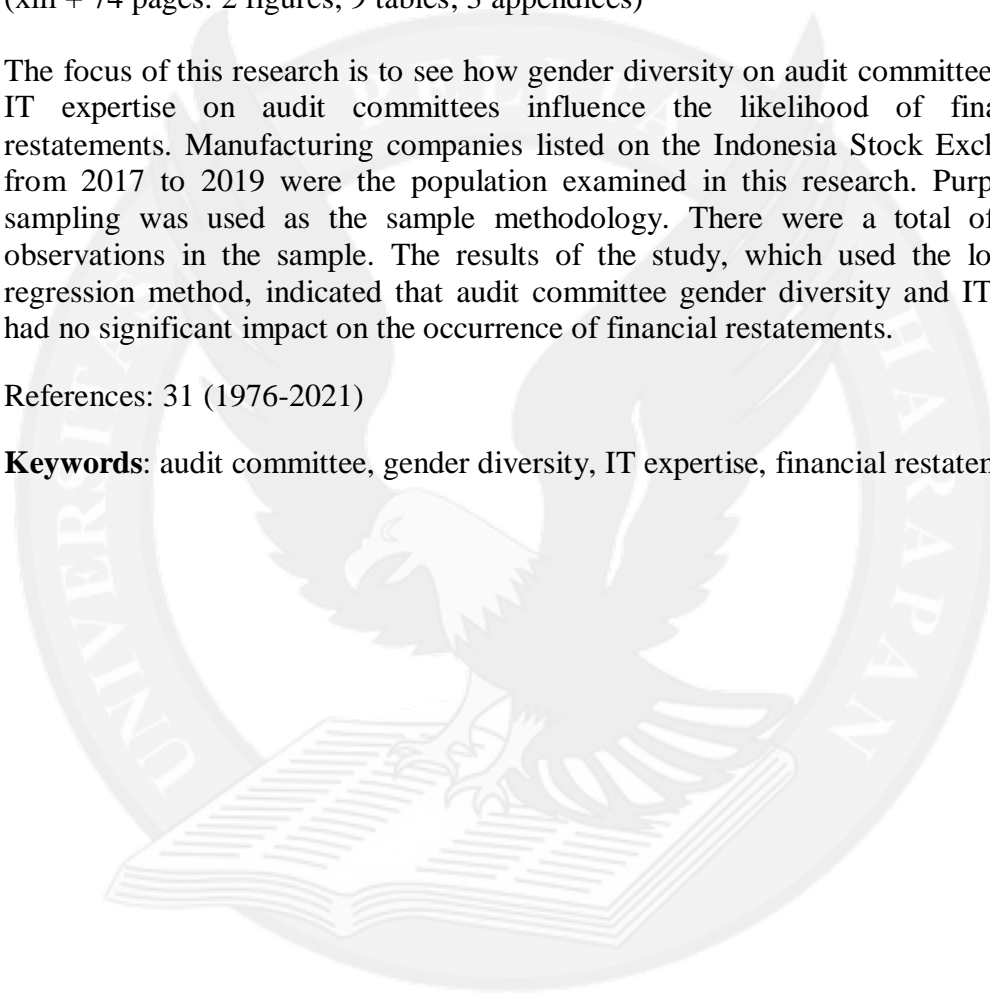
THE EFFECT OF AUDIT COMMITTEE DIVERSITY AND EXPERTISE ON THE INCIDENCE OF FINANCIAL RESTATEMENTS.

(xiii + 74 pages: 2 figures; 9 tables; 3 appendices)

The focus of this research is to see how gender diversity on audit committees and IT expertise on audit committees influence the likelihood of financial restatements. Manufacturing companies listed on the Indonesia Stock Exchange from 2017 to 2019 were the population examined in this research. Purposive sampling was used as the sample methodology. There were a total of 402 observations in the sample. The results of the study, which used the logistic regression method, indicated that audit committee gender diversity and IT skill had no significant impact on the occurrence of financial restatements.

References: 31 (1976-2021)

Keywords: audit committee, gender diversity, IT expertise, financial restatements



ABSTRAK

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PENGARUH KEANEKARAGAMAN DAN KEAHLIAN KOMITE AUDIT TERHADAP INSIDEN LAPORAN KEUANGAN.

(xiii + 74 halaman: 2 gambar; 9 tabel; 3 lampiran)

Penelitian ini bertujuan untuk melihat bagaimana keragaman gender pada komite audit dan keahlian teknologi informasi pada komite audit mempengaruhi kemungkinan penyajian kembali keuangan. Perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dari tahun 2017 hingga 2019 menjadi populasi yang diteliti dalam penelitian ini. *Purposive sampling* digunakan sebagai metodologi sampel. Total pengamatan dalam sampel pada penelitian ini berjumlah 402. Hasil penelitian yang menggunakan metode regresi logistik menunjukkan bahwa keragaman gender komite audit dan keterampilan teknologi informasi tidak berpengaruh signifikan terhadap terjadinya penyajian kembali keuangan.

Referensi: 31 (1976-2021)

Kata kunci: audit committee, gender diversity, IT expertise, financial restatements

